## Listing of Claims

This listing of claims will replace all prior versions and listings of claims in the Application.

- 1-36. (Canceled)
- 37. (Currently Amended) A method of producing channel letter coil, comprising the steps of: providing a substrate <u>having a first and second surface</u>;

disposing a first reflective material upon the a first surface of the substrate, wherein the first material has a reflective surface;

disposing a second reflective material upon the first reflective material, wherein the second material has a reflective surface, and wherein no additional material is required to provide a highly reflective surface to the substrate; and

rolling the substrate into a coil, thereby providing a finished channel letter coil.

- 38. (Currently Amended) The method of claim 37, further comprising the step of disposing an aesthetic material upon the a second surface of the substrate, opposite the first surface, prior to rolling the substrate into a coil.
- 39. (Currently Amended) The method of claim <u>37</u> 38, wherein the step of providing a substrate further comprises providing a metal substrate.
- 40. (Currently Amended) The method of claim <u>37</u> <del>39</del>, wherein the step of providing a substrate further comprises providing an aluminum substrate.
- 41. (Currently Amended) The method of claim <u>37</u> 40, wherein the step of disposing a first reflective material further comprises disposing a thermo-set polyester coating.
- 42. (Previously Presented) The method of claim 41, wherein the thermo-set polyester coating is disposed manually.
- 43. (Previously Presented) The method of claim 41, wherein the thermo-set polyester coating is disposed using a coating machine.
- 44. (Currently Amended) The method of claim <u>37</u> 41, wherein the step of disposing a second reflective material further comprises disposing a thermo-set polyester coating.
- 45. (Previously Presented) The method of claim 44, wherein the thermo-set polyester coating is disposed manually.

- 46. (Previously Presented) The method of claim 44, wherein the thermo-set polyester coating is disposed using a coating machine.
- 47. (Currently Amended) The method of claim <u>37</u> 44, further comprising the step of heating the substrate after the first reflective material is disposed.
- 48. (Currently Amended) The method of claim <u>37</u> 41, wherein the first and second <del>reflective</del> materials are <u>disposed</u> <del>applied</del> to a collective thickness of <u>less</u> <del>greater</del> than about <u>1.4 mils</u> <del>1.2</del> <del>mils</del>.
- 49. (Currently Amended) The method of claim <u>37</u> 48, wherein the first and second <del>reflective</del> materials are <u>disposed</u> <del>applied</del> to a collective thickness between about 1.2 mils and 1.4 mils.
- 50. (Previously Presented) The method of claim 47, wherein the step of heating comprises heating to a temperature between about 420°F and about 500°F, for a period of about 25 seconds.
- 51. (Currently Amended) The method of claim <u>37</u> 44, further comprising the step of heating the substrate after the second reflective material is disposed.
- 52. (Previously Presented) The method of claim 51, wherein the step of heating comprises heating to a temperature between about 420°F and about 500°F, for a period of about 25 seconds.
- 53. (Currently Amended) The method of claim 38 44, wherein the step of disposing an aesthetic material further comprises disposing a fluoropolymer coating.
- 54. (Currently Amended) The method of claim 38 53, wherein the aesthetic material is disposed manually.
- 55. (Currently Amended) The method of claim 38 54, wherein the aesthetic material is disposed using a coating machine.
- 56. (New) The method of claim 37, wherein the first and second material are disposed in a single step.

57. (New) A method of producing channel letter coil, comprising the steps of:

providing a substrate having a first and second surface;

disposing a first material upon the first surface of the substrate, wherein the first material has a reflective surface;

disposing a second material upon the first material, wherein the second material has a reflective surface, wherein the first material and the second material are disposed at the same time and wherein no additional material is required to provide a highly reflective surface to the substrate; and

rolling the substrate into a coil, thereby providing a finished channel letter coil.

- 58. (New) The method of claim 57, wherein the first and second materials are thermo-set materials.
- 59. (New) The method of claim 57, wherein the first and second materials are disposed to a collective thickness of less than 1.4 mils.
- 60. (New) A channel letter coil comprising:
  - a substrate having a first and second surface;
- a first material disposed on the first surface of the substrate, wherein the first material has a reflective surface; and
- a second material disposed on the first material, wherein the second material has a reflective surface, wherein no additional material is required to provide a highly reflective surface to the substrate and wherein after disposing the first and second material the substrate is capable of being rolled into a coil, thereby providing a finished channel letter coil.
- 61. (New) The channel letter coil of claim 59, wherein the first and second materials are thermo-set materials.

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62. (New) A method of producing channel letter coil, comprising the steps of:

providing a substrate having a first and second surface;

disposing a first material upon the first surface of the substrate, wherein the first material has a reflective surface;

disposing a second material upon the first material, wherein the second material has a reflective surface, wherein the first material and the second material are disposed to a collective thickness of less than about 1.4 mils and wherein no additional material is required to provide a highly reflective surface to the substrate; and

rolling the substrate into a coil, thereby providing a finished channel letter coil.